

## **ACTIVE DUTY SERVICE MEMBERS AND MILITARY SPOUSES.**

A walk-in service for simple tax preparation during CSD's normal hours of operation ((Monday through Thursday, 9:00 a.m. – 1:00 p.m., closed Fridays) will be available for active duty members only beginning January 25. However, tax return preparation determined by CSD staff to be too time consuming for walk-in service or during high volume demand will be scheduled an appointment.

**SCRA PROTECTIONS.** Pursuant to the Servicemembers Civil Relief Act (SCRA), active duty service members are able to maintain legal residency in one state while physically stationed in another state. Thus, the SCRA protects service members from having their military income taxed by both their state of legal residence and the state where they are stationed. *However*, if a military member has non-military income, the state in which he or she lives and works may tax that income, even if the military member is a legal resident of a different state.

**MILITARY SPOUSES AND MSRRA.** The protection of the MSRRA only exists when the Soldier and spouse have the **same** state of legal residency. The exemption only applies to wage income and income from services performed in the domiciled state. Military spouses should review the Military Spouses Residency Relief Act (MSRRA) to assist in determining legal residency prior to receiving state income tax assistance. Military spouses asserting MSRRA must sign and complete the [Military Spouses Residency Disclaimer](#) prior to filing a state return.